



**THE ATTORNEY GENERAL  
OF TEXAS**

AUSTIN 11, TEXAS

**PRICE DANIEL**  
ATTORNEY GENERAL

October 26, 1951

*See art. 5.11 Collection co.  
as amended in 1963, re  
application through  
agent*

Hon. Ramie H. Griffin  
Criminal District Attorney  
Beaumont, Texas

Opinion No. V-1330

Re: Legality of issuing a poll tax receipt based on an unsworn statement personally delivered to the Tax Assessor-Collector by someone duly authorized to act for the taxpayer.

Dear Sir:

Your request for an opinion presents the following questions:

"(1) Under the terms of House Bill No. 6 and after its effective date if a third person presents a written statement requesting that a poll tax receipt be issued to him on the behalf of the taxpayer, is the collector authorized to issue the poll tax receipt, upon payment of the tax, when the written statement is not sworn?

"(2) If such a statement referred to in question No. 1 is presented to the collector after January 1, 1952, the statement having been made in October, November or December, 1951, can the Collector-Assessor issue a poll tax receipt?"

The present Texas statutes governing the mode of paying the poll tax and the issuance of poll tax receipts are Articles 2961 and 2962 of Vernon's Civil Statutes.

Article 2961 provides in part:

"If the taxpayer does not reside in a city of ten thousand (10,000) inhabitants or more, his poll tax must either be paid

by him in person or by some one duly authorized by him in writing to pay the same, and to furnish the Collector the information necessary to fill out the blanks in the poll tax receipt. Such authority and information must be signed by the party who owes the poll tax, and must be deposited with the Tax Collector and filed and preserved by him."

Article 2962 provides in part:

"In all cases where the taxpayer resides in a city of ten thousand (10,000) inhabitants or more, the tax must be paid in person by the taxpayer entitled to the receipt, except as provided by this Article. . . . If a person residing in a city of ten thousand (10,000) inhabitants who is subject to pay a poll tax, leaves the county of his residence with the intention not to return until after the first day of the following February, and does not return before that time, he shall be entitled to vote, if possessing all other legal qualifications, by paying his poll tax or obtaining his certificate of exemption through an agent authorized by him in writing, which shall state truly his intention to depart from the county, the expected period of his absence, and every fact necessary to enable the Tax Collector to fill the blanks in his receipt. Such authority in fact, must be sworn to by the citizen, and certified to by some officer authorized to administer oaths. It shall be deposited with the Tax Collector and kept in his office." (Emphasis added.)

The law governing the payment of poll tax by an authorized agent has been substantially changed by House Bill 6, Acts of the 52nd Legislature, R.S. 1951, chapter 492, page 1097, (Texas Election Code), which becomes effective January 1, 1952. Article 43 of the code provides in part:

"Mode of paying poll tax. The poll tax must either be paid in person or by

someone duly authorized by the taxpayer in writing to pay the same, and to furnish the Collector the information necessary to fill out the blanks in the poll tax receipt. Such authority and information must be signed by the party who owes the poll tax, and must be deposited with the Tax Collector and filed and preserved by him. . . . Article 2962 is hereby repealed."

Under the provisions of the above quoted article, there is no distinction made between residents of cities under ten thousand inhabitants and residents of cities over ten thousand inhabitants. Under this act, an unsworn authorization giving the necessary information will be acceptable after December 31, 1951, in all cases when presented by such agent upon the payment of the tax.

Passing to your second question, we find no statute limiting the time for giving such authorization and no provisions for dating it. If the written authorization complies with the statutory requirements at the time it is presented to the tax collector, it is acceptable and valid even though it was written some months before when another statute governed such authorization.

#### SUMMARY

On and after January 1, 1952, an unsworn authorization signed by the person owing the poll tax, accompanied by his signed statement of all information necessary for filling in the poll tax receipt blanks, will be acceptable in all cases when presented by the agent to the tax collector for payment of the tax. H.B. 6, Art. 43, Acts 52nd Leg., R.S. 1951, ch. 492, p. 1097, (Texas Election Code).

Hon. Ramie H. Griffin, page 4 (V-1330)

A written authorization which meets the qualifications set by the statute at the time it is presented is acceptable although written some months previously when another statute controlled.

APPROVED:

Yours very truly,

J. C. Davis, Jr.  
County Affairs Division

PRICE DANIEL  
Attorney General

Everett Hutchinson  
Executive Assistant

Charles D. Mathews  
First Assistant

By   
Robert H. Hughes  
Assistant

RHH:mh